

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-12

May 19, 1960

AVAILABILITY OF REVISED PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 295

**Manufacturers of tobacco products
and cigarette papers and tubes:**

Purpose. The purpose of this industry circular is to notify you that a revised publication of regulations relating to the removal of tobacco products and cigarette papers and tubes, without payment of tax, for use of the United States (Part 295 of Title 26 (1954) Code of Federal Regulations), bringing such regulations up to date as of January 1, 1960, is available for purchase.

Revised Publication of Part 295. The revised publication of Part 295 incorporates the amendments made by Treasury Decision 6379, effective July 1, 1959, to simplify the requirements and improve the procedures for the removal of tobacco products and cigarette papers and tubes, without payment of tax, for use of the United States. Changes of a substantive nature made by this Treasury Decision were explained in Industry Circular No. 59-36, dated May 29, 1959.

Availability of Revised Publication for Purchase. The revised publication of Part 295, designated "Internal Revenue Service Publication No. 215 (Rev. 1/60)," is available for purchase from the Superintendent of Documents, at the price of 5 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

IRS - D. C. - 58705